

**(INDEPENDENT AUDITOR'S LETTERHEAD)**

Board of Supervisors  
Y County  
1 000 X Street  
Y, CA 12345

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying Statement of Grant Revenue and Expenditures Statement of Y County in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program Grant Contract No. \_\_\_\_\_ for the period \_\_\_\_\_ through \_\_\_\_\_. This statement is the responsibility of the Y County management. Our responsibility is to express an opinion on the Statement of Grant Revenue and Expenditures based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement of Grant Revenue and Expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Statement of Grant Revenue and Expenditures was prepared for the purpose of complying with the audit requirements of the State of California's Board of Corrections' Repeat Offender Prevention Program Grant Contract No. \_\_\_\_\_ as described in Note 1 and is not intended to be a complete presentation of the County's revenues and expenditures.

In our opinion, the Statement of Grant Revenue and Expenditures referred to above presents fairly, in all material respects, the grant revenues and expenditures of Y County in accordance with the State of California's Board of Corrections' Repeat Offender Prevention Program Grant Contract No. \_\_\_\_ for the period \_\_\_\_\_ through \_\_\_\_\_ in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, we have also issued a report dated \_\_\_\_\_ on our consideration of the County's internal controls, and a report dated \_\_\_\_\_ on the compliance with applicable laws, regulations and contract requirements.

Our audit was conducted for the purpose of forming an opinion on the Statement of Grant Revenues and Expenditures taken as a whole. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the Statement of Grant Revenue and Expenditures. Such information has been subjected to the auditing procedures applied in the audit of the Statement of Grant Revenue and Expenditures and, in our opinion, is fairly stated in all material respects in relation to the Statement of Grant Revenue and Expenditures taken as a whole.

This report is intended for the information and use of the management of Y County and the State of California's Board of Corrections. However, this report is a matter of public record and its distribution is not limited.

AUDITOR'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_